

**AMENDED AGENDA
INDIANA BOARD OF ACCOUNTANCY
April 25, 2014
Indiana Professional Licensing Agency
402 W. Washington Street, Room W064
Indianapolis, IN 46204**

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Mr. Gregory Coy, Chair of the Indiana Board of Accountancy, called the meeting to order at 10:07 a.m. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Mr. Gregory Coy, CPA, Chair
Mr. James O'Brien, CPA, Esq., Vice-Chair
Mr. Randall Effner, CPA
Ms. Angela Zirkelbach, CPA
Mr. John Kane, CPA
Mr. Michael Vargo

State Officials Present:

Ms. Crystal Heard, Board Director
Ms. Hannah Fichter, Assistant Board Director
Mr. James Schmidt, DAG, Office of the Attorney General

ADOPTION OF THE AGENDA

A motion was made and seconded to adopt the amended agenda.
Kane/O'Brien
Motion carried 6/0/0

ADOPTION OF THE MINUTES FROM THE FEBRUARY 21st 2014 AND MARCH 27TH, 2014 MEETING

A motion was made and seconded to adopt the amended minutes from the February 21st and March 27th, 2014 Board meeting.
O'Brien/ Kane
Motion carried 6/0/0

PERSONAL APPEARANCE

J. Scott Avery- appeared before the Board to discuss the reinstating of his license . He is over 15 hours of self study. Through discussion it was determined Mr. Avery would need to have a firm permit and he states he does not have a firm permit.

Board action: Motion was made to amend Mr. Avery's application as of today's date. License shall be reinstated, but notice of non-compliance shall be issued for 12.5 hours of live CPE to be submitted within 6 months, assessed a civil penalty of \$125, and his license may be issued on a conditional status.
O'Brien/Zirkelbach
Motion carried 6/0/0

ADMINISTRATIVE HEARINGS

Julie Morgan was the court reporter for all administrative hearings

A. In the Matter of the License of Fred Prall

Cause No. IBA 13-56
RE: Petition for Suspension

Case Summary: Mr. Prall and attorney Paul Watts appeared before the Board to petition the Board to return license to conditional license instead of suspending license. He was unable to complete the deficiency due to the six month deadline to complete deficiency.

- Exhibit A: 12 additional hours of CPE

Board action: A motion was made not to accept the hours from 2011 and 2012. The hours of 2013 be accepted for the upcoming renewal period. Mr. Prall is still 32.5 hours deficient, five of which must be in Accounting and Auditing. The decision to uphold suspension is upheld.

O'Brien/Kane

Motion carried 6/0/0

**B. In the Matter of the Unlicensed Practice of
Affordable Accounting Services, LLC**

Cause No. IBA 14-02

RE: Order to Show Cause

Respondent and/or counsel are not present. Joseph Basile presents on behalf of the State of Indiana. The State requests a Notice of Proposed Default be issued.

Board action: A motion was made to issue a Notice of Proposed Default

O'Brien/Effner

Motion carried 6/0/0

PROPOSED FINDINGS OF FACT, CONCLUSION OF LAW AND ORDER

- A. Stephen Janus, Jr.-** A motion made to accept settlement

Effner/Vargo

Motion carried 5/0

- B. Matthew Faley-** A motion made to accept settlement

Vargo/O'Brien

Motion carried 5/0

OLD/NEW BUSINESS

- C. Firm Permit renewal language-** Nicole from the CPA Society will draft a copy of a new renewal form with the correct language to present to the Board. This language will be derived from 872 IAC 1-6-9 (d)(3)(a).

- D. Maddox & Associates-** letter submitted indicating that they have not been practicing in Indiana since the firm permit was expired and the letter was accepted by the Board

- E. Peer Review Precedent**

- F. Continuing Education Audit**

- i. Wright, A. J. – A motion was made to deny 2012 CPE hours submitted and suspend license

Vargo/Effner

Motion carried 4/0/1-Zirkelbach abstained, O'Brien recused

APPLICATION REVIEW

Applications for Certification as a Certified Public Accountant

- ii. Toles, Michelle-tabled-send another letter asking to renew

Kane/ O'Brien

Motion passed 6/0/0

- iii. Pletcher, Kyle- positive response-approved

Effner/O'Brien

Motion passed 6/0/0

Applications for Certification as a Certified Public Accountant via Transfer of Grades:

- i. Graney, Jay-tabled, need undergraduate transcript

- ii. Park, Seo-approved

- iii. Hester, Wendy-approved

- iv. Sullivan, Thomas- approved

Motion was made to accept recommendations given for the application by Transfer of Grades
O'Brien/Zirkelbach
Motion carried 6/0/0

Application for reinstatement of expired Certificate

- i. Smith, Paul CP1000327- expired 6/30/2009 previously tabled-approved
- ii. Ressler, Dennis CP18577483- expired 1997-approved
- iii. Olds, Susan CP18801440- expired 06/30/2012 renewing inactive-approved
- iv. White, C. Kenneth CP18540458- expired 6/30/2009 renewing inactive-approve
- v. Smith, William CP18527959- expired 6/30/1986 renewing inactive-tabled
- vi. Clendening, Robin CP10000432- expired, renewing inactive-approve
- vii. McCardwell, Kimmi CP19200026 – expired, renewing active-approve
- viii. Robert Lahmann- CP19300451- expired, renewing inactive-approve
- ix. Haines, Joyce-CP18604834- expired, renewing inactive-approve
- x. Akinola, Olufem-CP10400024 –expired-tabled for recalculation of hours
- xi. Watkins, Leann-approved

Motion made to accept recommendations of applications of expired certificates
O'Brien/Vargo
Motion carried 6/0/0

DISCUSSION

Competency Based CPE update -Indiana CPA Society The Society is requesting the Board to consider a Resolution between the Society and the Board accepting the Competency based approach. A suggestion was made to change Memorandum of Understanding to Protocol of Pilot Program Competency Based Program. Motion made to approve Resolution contingent upon approval of IPLA counsel

O'Brien/Kane

Motion carried 6/0/0

Report on CPE standards- Indiana CPA Society discussed the upcoming changes to CPE standards and presented recommendations to the board on proposed changes.

STANDING REPORTS

Board Liaison to the Attorney General's Office – John Kane – No report

Indiana Professional Licensing Agency – Crystal Heard reported to the Board the language for attest, adjusting the compliance fund limit, and the board term extension will be placed in SB421.

Advisory Counsel – Jim Schmidt- No report

Office of the Attorney General – Joseph Basile – reported that there have been 13 reports filed with the Attorney General's office. There are two settlement agreements before the Board for today's meeting. There will be a couple of peer review issues on the horizon as well to discuss

ADJOURNMENT

There being no further business and having completed its duties, the Indiana Board of Accountancy adjourned at 1:13 p.

Grey Coy, Chairman

7/18/14

Date

James A. Brien, Vice Chair